is committed by breaking or entering the house or other building of another in the night-time with intent to commit a felony. Hill, C. J., *dissenting.*

In some states the Common Law definition of burglary is changed by statute so that breaking and entering are not both essential, the mere entering being sufficient with other elements. *People v. Barry,* 94 Cal. 481; in other states a breaking is the requirement. *Mullins v. Com.,* 20 S. W. (Ky.) 1035. There exists some want of harmony as to the amount of force that would be a violation of the security of the house. A screen fastened into the window with nails was removed by defendant and it was held to be a breaking. *Sims v. State,* 136 Ind. 358, while the removal of planks in a partition wall was not burglary. *Com. v. Trimmer,* 1 Mass. 476. In another instance, the pushing open of a screen door, the inner door standing open, constituted the crime. *State v. Conners,* 95 Iowa 485. "Forcible" breaking, as required by some statutes, only expresses the degree of force that was implied at common law from the word "break." *Timmons v. State,* 34 Ohio St. 426.

CONSTITUTIONAL LAW—DUE PROCESS OF LAW—LICENSES—EX PARTE ACKERMAN, 91 PAC. 429 (CAL.).—*Held,* that an ordinance imposing a license tax on the keepers of dogs is not invalid for unreasonableness and as providing for the taking of property without due process of law, because providing for the destruction of the dog upon which no license tax has been paid two days after the dog has been impounded, unless it has been redeemed, without notifying the owner.

License tax on dogs is not a tax in the sense of a burden or charge put upon persons or property for public uses, *Mitchell v. Williams,* 27 Md. 62, but is a mere regulative expedient, and summary destruction of the dogs for violation of the law, *Van Born v. People,* 46 Mich. 183, finds its basis in law of necessity and is imposed by police power, *Morewood v. Wakefield,* 133 Mass. 240, and is wholly free from constitutional objection either as depriving one of property without process or being denied equal protection of the law; *The State v. City of Topeka,* 36 Kan. 76; *Carter v. Done,* 16 Wis. 298, because, although property rights are recognized in dogs, it is a base and inferior right, *Woolf v. Chalker,* 31 Conn. 121, and further, because the police power must protect the lives, health, comfort and quiet of all persons and protect all property within the state, *Thorpe v. Rutland, etc., R. R. Co.,* 27 Vt. 140, from destruction and annoyance, *City of Hagerstown v. Witner,* 86 Md. 293. *Lynn v. State,* 33 Tex. Com. Rep. 153, is *contra.*

CONTRACTS—PARTNERSHIP—STATUTE OF FRAUDS.—KOYER V. WILLIAMS, 90 P. 135 (CAL.).—*Held,* that a partnership to buy, hold and sell lands may be validly formed by parol.

Parol agreements to procure land on joint account are not generally enforceable as within the Statute of Frauds. *Parsons v. Phelan,* 134 Mass. 109; *Brosnan v. Parsons,* 63 Mich. 454. Where one party procures title to land transferred to himself, the other parties to the agreement cannot compel a division in the absence of a writing. *Robbins v. Kimball,* 55 Ark. 416; *Young v. Wheeler,* 34 Fed. 98. The courts may, however, even if they refuse to consider the question of partnership, enforce the agreement as a case of resulting trust. *Larkins v. Rhodes,* 5 Port. 195; *Wallace v. Carpenter,* 85 Ill. 590. Some courts hold that a parol agreement to divide the land itself is not enforceable. *Morton v. Nelson,* 145 Ill. 586. But the rule does not apply to agreements for the division of the profits arising from the sale of lands.